



# Revenue Review Review

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## Getting it correctly listed

A super copy of the very rare impressed 1907 EDVII postage and revenue 6d from New Zealand on a full Telegram [fig 1] was up for grabs in the last Prestige sale. It achieved a healthy \$3,400 plus buyers. Apologies for the poor picture quality it was taken direct from the Prestige web site. Well done to Prestige auctions they had this telegram correctly listed as a New Zealand Revenue.

## Les Says

From our friend in Canada Les Molner a regular reader of this column and avid collector of Victorian stamps including revenues of Victoria [and vintage cars] emailed me saying "I was amused by your article on the 1/- 'Registered' and 6d 'Too Late' stamps being correctly classed as revenues". He goes on to say "if that did not confuse the traditionalists enough when the 'Too Late' stamp was printed from the key plate of the registered stamp it was unaltered, only the legend and value were a secondary print, this left the inscription 'ONE SHILLING' on the bottom of the key plate making the Too Late stamp in actual fact a printed value of 1/6d". For valuable information on Victorian revenues and plain Victorian postage stamps I would recommend a visit to Les Molners web site 'Stamps of Victoria' <http://www.stampsofvictoria.com/intro.php> This site was constructed by Les and has a wealth of information.

## Double Your Money

Thanks to Matt Hancock of Melbourne for reporting this Queensland Impressed £3 [fig 2] showing a clear double print. I believe this will be auctioned in the near future. This stamp is from a series issued from 1939 till 1966. I have only the 7/- recorded as being doubly printed so keep a look out for these two values. There must have been at least a sheet of each. If you find further values double printed please report them so they can be listed. A few values from this series can be found on plain paper with the grey security back-print, these are scarce to rare.

## Up Down

Fig 3 shows the Tasmanian 1d on 3d surcharge of 1903 with two different settings. I cannot find this recorded in any literature. If any reader has large blocks of this stamp could you please send me either a photocopy or a scan via email. The inverted surcharge must have been corrected at some unknown date. It is from a mould of 30 [10x3] i.e. 3 horizontal rows. You can also see the horizontal rows were mixed up with the 1 slanted at top.

## Taxed on Holiday

This part wage sheet [fig 4] recently sold on ebay. It shows 3 months of tax payments. It looks like the owner was from Victoria and went on a one month working holiday to Tasmania paying tax in the month of December to the State Govern-

ment of Tasmania. This item could be used in either a Victorian or Tasmanian collection/exhibit of revenues.

## Old Money

In the latest sale catalogue of Sydney Banknote dealer John Pettit he has for sale some very nice 'high end' Queensland Private Store revenues. The lots are listed in the 'Vort-Ronald' catalogue. A Queensland £5 [fig 5] Benjamin Rayner Hodgson wonder store note of March 1881 and payable at the Queensland National Bank [Brisbane or Roma]. The note carries a Queensland 'ONE PENNY' impressed revenue. The note is a snip at \$16,500. The stamp duty rate in 1881 for cheques receipts and store notes was 1d on all sums of 20/- and upwards.

## Free Give Away

The free give away in the September edition of 'Revenue Review' the Violet Commonwealth Child Exempt Tax printed on the \$20 under-print paper attracted just under 50 collectors wanting a copy for their collections so rather than disappoint anybody, and as I had a few sheets I was able to supply a copy to everybody who wrote to me. I hope you all have received your free gift and have added it to your collection.

## South Australian Beer

Some better revenues from South Australia are the early beer duties [fig 6] the one





Fig. 1



Fig. 2



Fig. 5

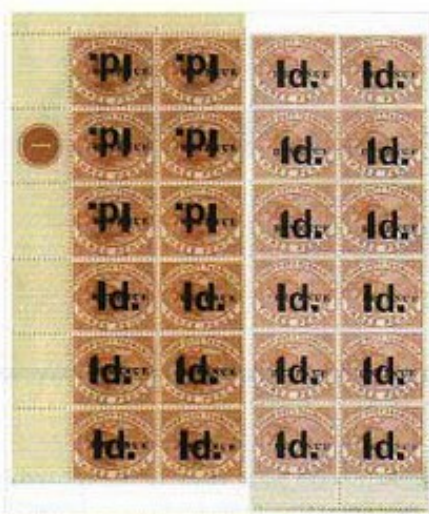


Fig. 3



Fig. 4



Fig. 6



Fig. 7



Fig. 8

illustrated is from a UK reader and collector. This series is missing from all known revenue collections in Australia, in fact I know of 3 values only from the same UK collection to have survived so far. If any of this series turned up in auction I am sure they would achieve a minimum of \$1000 per stamp.

### South Australian Rails

An unrecorded perf/imperf listing of a South Australian railway parcel stamp [fig 7] turned up on ebay recently. It is from the GR corner lettered series the illustrated copy clearly shows the 'tint' under print, with this copy being imperf vertically left and right so we now know there is a sheet of them out there, surely this is not the only survivor? Or is it? Please let me know if you are holding a copy in your collection so it can be recorded.

While I am reporting on South Australian revenues, apparently there has been a new South Australian Revenue catalogue published. I am yet to review it but one report from the UK tells me the print is so small you need a magnifying glass to read it. I do hope this is not the case as we

will need room to add addendum's. I have a two year old draft of this catalogue on A4 paper but was not given the opportunity to view the final draft for possible additions. I have many to add to the two year old draft so let's hope it has not been spoiled by a final rush to publish. If I do get a copy by next month's 'Revenue Review' I will let you know what I think of it.

### Private Fee Revenues

Copyright Royalty Stamps were issued under the Copyright Act of 1911 [UK] and the Copyright System Regulations 1912. A record company that desired to produce a record of a composer's tune was obliged by law to ascertain and contact the copyright holder. The composer and the holder of the copyright were not necessarily one and the same. A recording company paid the face value of the stamps [fig 8], thus 200 @ 3/4d was 12/6d. This was the amount due to the copyright holder. The stamps are found on many records of the 1950's also pianola rolls carried a royalty stamp on the tongue of the roll, next time you are in a junk shop and spy a few pianola rolls have a quick look and

see for yourself the many different stamps, unless it has come from America, then it would not fall under the copyright act of 1911. The earliest writings I can find on these fascinating private revenues are in the Cinderella Philatelist back in 1984. The Cinderella club of Australasia back in 1992 also has articles. These are a very nice side line for the revenue collector, I must confess to buying many handfuls of 78 rpm records at 50c each bringing them home and taking a hammer to them just to get the royalty revenue, ok so you think I am mad but you try to soak off one of these stamps, it is near impossible you need a very sharp knife to slice off the central paper on the record taking with it the stamp. Pianola rolls are much easier, all you need is a pair of scissors but a roll will cost you a minimum of \$5!

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